

Minutes from the December 2025 meeting of the Forum for INTOSAI Professional Pronouncements
(FIPP) in Pretoria, South Africa

FIPP has decided to conduct shorter, more frequent web-based FIPP meetings in addition to a reduced number of FIPP in-person meetings, in order to be agile regarding the FIPP's assigned tasks

Meeting days

Tuesday 2 December 08:30-16:30 (SAST)

Wednesday 3 December 9:00-16:00 (SAST)

Thursday 4 December 09:00-16:30 (SAST)

Friday 5 December 09:00-12:00 (SAST)

Agenda Item	Purpose	Record
Introduction		
Introduction to the FIPP meeting December 2025	For information	<p>Deputy Auditor-General Vonani Chauke welcomed the participants and underlined the importance of FIPP's work for INTOSAI and for public sector and auditing Globally.</p> <p>The FIPP Chair thanked AGSA for the generous hospitality. She noted that South Africa has played a key role in the development of FIPP from the start.</p> <p>The Chair gave an overview of the agenda for the meeting which included:</p> <ul style="list-style-type: none"> - Presentations from the SDG projects - Discussion with P-initiative on progress - Reflection on SAI audit practice, implementation of the INTOSAI Ps - Working together - Cooperation within FIPP, with other actors and governance - GUID 2900 – Guidance to the Financial Audit Standards status update - Information from FIPP Chair - Information from PSC Chair
SDP initiatives		
Presentations from the 2023-2028 SDP initiatives	Communication and coordination with and between FIPP and project teams	FIPP began with a short internal discussion on the status of all initiatives. The Secretariat presented a spreadsheet summarising deliverables and timelines, intended as an internal tracking tool for LOs and project groups. A simplified version will also be published on the FIPP website to keep the wider INTOSAI community informed of

		<p>progress. It was agreed that the Secretariat will keep the milestone overview updated.</p> <p>The project leads were then invited to present and update on progress, expected deliverables for the next period, interdependencies with other initiatives, planned stakeholder engagement or consultation, and any issues requiring FIPP’s attention, clarification, or guidance.</p> <p>A-initiative:</p> <ul style="list-style-type: none"> - Fundamental risk related to the new contract remains unresolved - At this stage the project team is not in a position to address this risk. The risk has been reported to the PSC chair and vice chair to take relevant steps to reduce this risk. No action required from FIPP. - The use of AI as part of the solution is being explored, and a SAI host will be needed to support further development - The project works on defining KPIs - The project has invited IFAC to present their platform/solution <p>FIPP position: FIPP takes note of the unresolved contract issue. The FIPP LO will be invited to the IFAC presentation.</p> <p>FIPP recommends that the project team focus on a limited number of KPIs (once the contract have been signed).</p> <p>G-initiative:</p> <ul style="list-style-type: none"> - The project currently lacks sufficient resources and would benefit from broader regional representation. - The initial assessment phase runs until July 2026 - Reviews work is ongoing this year - Definition of GUIDs and related templates are expected to be completed by the end of 2026 <p>FIPP position: FIPP takes note of the update and agrees that the project should secure a more diverse representation of SAIs (in terms of model, size etc).</p> <p>I-initiative:</p> <ul style="list-style-type: none"> – The project lead presented several dilemmas and requested guidance from FIPP. None of the issues currently present significant risks to the initiative or other initiatives. <p>FIPP position: The project should keep in mind that changes in the framework are possible as long as they do not change the way we do audits. The project group is encouraged to develop alternative solutions and describe possible consequences. FIPP will need issue papers outlining the options for addressing the identified challenges. This way FIPP can get a better understanding of the topics and a solid basis for providing guidance.</p>
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		<p>T-initiative:</p> <ul style="list-style-type: none"> – The project is on track and plans to deliver a list of proposed terminology by Q1 2026. <p>FIPP position:</p> <ul style="list-style-type: none"> - FIPP takes note of the project update. - FIPP requests a paper presenting the terms proposed for inclusion in the glossary, including rationale for selection of terms, and for excluding others. - The project should remain alert to issues requiring coordination with the I-initiative - Quality review should be considered - The FIPP LO should be involved on a regular basis
<p>Discussion with P-initiative on progress</p>		<p>The P-initiative was invited to a separate meeting to discuss the challenges the project group is facing in progressing with its work. An issue paper was submitted to FIPP in August, following disagreement within the group on the way forward, and additional challenges surfaced during drafting of the Project proposal. After discussion with PSC chair, it was agreed to develop a discussion paper for the PSC SC meeting in January. The main challenge relates to the step 1 analysis of how the Lima Declaration is used.</p> <p>The project group reported increasing complexity in its work, primarily due to perceived unclarity related to the classification principles, especially the distinction between foundational and core principles. The PSC Secretariat has indicated that the project is unlikely to continue as originally planned and that a more realistic scope may involve preparing an explanatory document rather than proposing changes to the Lima Declaration. Both the INTOSAI General Secretariat and FIPP emphasised the need for close FIPP involvement going forward.</p> <p>FIPP appreciated the work and analysis undertaken by the project group to date.</p> <p>According to the SDP, Step 1 requires an analysis of how the Lima Declaration (P1) is used within the INTOSAI community, to determine how this foundational document should be treated in the consolidation of the INTOSAI-Ps. A broad or detailed consultation is not required, but any consultation undertaken should be narrow, focused, and carefully framed. It was also noted that the INTOSAI community is already represented across project groups and within FIPP, which should be considered when designing the approach.</p> <p>FIPP underlined that the SDP aims to ensure clarity on the IFPP and that the project as such should not affect practice on the ground, there is considerable flexibility in how structural or editorial issues can be addressed.</p> <p>If changes to the content or status of P1 are deemed necessary, FIPP will propose a revision of the SDP, enabling the PSC Steering Committee and the Governing Board to consider the matter before any further steps are taken. Step 2 of the SDP foresees a broader</p>

		<p>revision of the INTOSAI-Ps to produce a clearer and more coherent set of principles.</p> <p>If the project group consider a review of the classification principles is necessary, they may provide more details on the issues identified. Should FIPP agree that a review of the classification principles is needed, FIPP can initiate such a process, which may run in parallel with the ongoing work of the P-initiative.</p> <p>FIPP recommends exploring possible scenarios for the future treatment of P1 and P10, including pros and cons, and implications for the different alternatives in an issue paper for discussion in the PSC SC in January 2026.</p>
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Reflection on SAI audit practice

<p>Presentation from all FIPP members on their SAI</p>	<p>Reflection and learning about implementation of the INTOSAI Ps in member's SAIs</p>	<p>FIPP is responsible to work on behalf of INTOSAI in issues related to the development of the IFPP. In order to develop a better understanding of the different practices regarding the use of the Ps, all FIPP members gave a short presentation on how their SAIs use the INTOSAI-Ps, including</p> <ul style="list-style-type: none"> - Use of P1 and P10 in internal frameworks; - How P12, P20 and P50 support mandates and strategic priorities; - Whether national legislation reflects the INTOSAI principles; and - Any challenges in interpreting or applying them. <p>The presentations from the SAIs showed that:</p> <ul style="list-style-type: none"> - SAIs work to live up to the expectations from the INTOSAI Ps - Many SAIs have the principles reflected in their mandate/law, either explicitly or implicitly, but in practice many SAIs face challenges related to independency even in cases where the formal regulations of the SAI are in accordance with the Ps - SAIs use the Ps to advocate for changes in their mandate and/or practice - The Ps are reflected in SAI strategy and internal documents <p>The ambition for the P initiative is to achieve a clear set of principles stemming from the current P documents, meaning that no <u>new</u> principle will be included in the updated Ps. The FIPP chair concluded that the planned changes arriving from the P-initiative would not fundamentally affect the mandates or organisation of SAIs represented in FIPP.</p>
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Working together - Cooperation within FIPP, with other actors and governance

<p>Workshop with FIPP members</p>	<p>Discussions to assess the need for and agree on changes to FIPP</p>	<p>FIPP continued the discussion initiated in the FIPP meeting in Sofia December 2024 on how members work together internally, how FIPP collaborates with project groups and other stakeholders, and how this</p>
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	<p>Working procedures and the PSC led revision of Due Process</p>	<p>is reflected in the Working Procedures and Due Process. It was noted that these documents are designed for the development of auditing pronouncements and do not fit the SDP 2023–2028 initiatives, which are different in nature from traditional standard-setting projects. There has also been high turnover in FIPP, and there is an upcoming review of the Due Process. An assignment was sent out in advance with questions for the members to reflect on.</p> <p>On working together internally, the discussion highlighted the need to:</p> <ul style="list-style-type: none"> • clarify expectations for the role of LOs and LO groups, including minimum requirements for contact points with the project groups, frequency of communication, and updating FIPP on progress, • strengthen knowledge retention and handover, including exit meetings, use of the LO log/cover paper to document communication between LOs and project teams, and clearer procedures for unplanned departures, • improve onboarding of new members through a better onboarding package with relevant documents (ToR, Due Process, Working Procedures, information about FIPP meetings, templates etc, and a follow up meeting after the first year. <p>It was agreed that the procedures should be updated and simplified, and a small drafting group (Tiago, Faizy and Aicha) was appointed to take down discussions and propose necessary amendments.</p> <p>The second session covered Governance issues, followed up the SWOT analysis from 2020 and examined the need for changes to Due Process. Åse Kristin and Tiago will be FIPPs representatives in the PSCs revision of Due Process where they will forward the results of the discussions.</p> <p>FIPP observed that the involvement of Goal Chairs is not very visible to FIPP members and needs to be better defined with clear mechanisms to manage expectations.</p> <p>The role of the PSC Core group is not defined nor how their decisions are communicated.</p> <p>It was also noted that many actors have multiple and sometimes overlapping roles in INTOSAI (GCs are also Project leads for the initiatives). This can cause confusion and raises questions about independence and clarity of roles. It could be wise to include safeguards in the revised DP to address these issues.</p> <p>Members also highlighted that the current SDP projects will not produce pronouncements that follow the full Due process. However, for the purpose of information and transparency it is still important that some or all deliverables are made available to the INTOSAI community. Alternative processes for non-pronouncement deliveries should be explored further.</p>
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Project Proposal / Exposure Draft / Endorsement version submitted from Goal Chair for discussion / appraisal

<p>FAAS updates</p>	<p>An update on FAAS' work</p>	<p>FIPP approved the Project Proposal for updating GUID 2900 in the June 2025 meeting and reviewed the first set of consequential amendments submitted by FAAS following updates to ISSAI 140, ISSAI 2220 and ISSAI 2600 in the September meeting.</p> <p>FAAS is currently working on finalising changes to ISSAI 2240 Fraud and 2570 Going Concern; these will be submitted in early February 2026. From then on, the group will only submit changes to FIPP once a year.</p> <p>The operational plan for 2026-2028 is being finalised and will address changes in 6 different ISAs and review GUIDs for these.</p> <p>Other issues:</p> <ul style="list-style-type: none"> - ISA for less complex entities; FAAS supports to include the ISA in IFPP, but adoption should be deferred until guidance is available. There should be a dialogue both with FIPP and PSC on how this should be integrated into the framework. The work on guidance will start in early 2026 and is led by SAI UK. A position paper has been shared with PSC and can also be shared with FIPP. - ISSAI 5000 on Sustainability Assurance; there is an ongoing discussion in FAAS and INTOSAI on how SAIs can use it. FAAS supports inclusion in IFPP, but it should be accompanied by guidance. However, as this is not strictly financial audit FAAS should not lead this work. A position paper should be made and a larger project, similar to ISSAI 140, should be established. <p>There are several stakeholders who are impatient to see guidance on sustainability. There needs to be a discussion as to whether this matter should be included in the next SDP or consider reviewing the current SDP.</p>
<p>WGEA withdrawal proposal</p>		<p>FIPP approved the request to withdraw GUID 5299, 5201 and 5203 at the October 2025 FIPP meeting on the condition that the justification explicitly states that the GUIDs are outdated, not replaced. The project has also been asked to provide a brief explanation of why the GUIDs are outdated. Jari Sanaskoski has been appointed LO to the project.</p> <p>In the discussion, FIPP identified several broader issues arising from this case:</p> <ul style="list-style-type: none"> - Several INTOSAI bodies are developing guidance outside the IFPP, but which might impact pronouncements within the framework. This issue might become more important as Working Groups are increasingly developing guidance outside the framework. There is currently no process that deals specifically with such cases. The G-initiative is expected to address this, but interim measures may be needed. - FIPP also noted that the fact that the environmental GUIDs are outdated was not communicated to FIPP or the PSC before new guidance was produced outside the IFPP. This has resulted in a situation where new guidance is published outside IFPP before the outdated guidance has been withdrawn from IFPP. The PSC secretariat expressed concern about this matter. A similar issue arose with GUID 5340 on

		<p>public-private partnerships, which FIPP in February concluded did not meet due process criteria, recommending the KSC to consider including it as part of the INTOSAI common goods. If guidance related to standards within the framework is placed outside of the framework, there is a reputational risk to INTOSAI, and the framework.</p> <ul style="list-style-type: none"> - Reasons given for publishing outside the framework have included that Due Process is too long and complicated as well as FIPP being strict. However, guidance that is published outside the framework must also undergo a quality assurance mechanism. If this mechanism is considered less strict than FIPP's review, it raises concerns and should be scrutinised further. - Members noted that many subject matter guidance documents describe the subject matter rather than how to audit it. This has resulted in the guidance not being included in the framework. Subject matter issues are prone to change and in contrast to audit issues can become outdated. However, there might be subject matters of such importance that they nevertheless should be included in the framework because it is desirable to draw them to the attention of the INTOSAI community. <p>FIPP agreed that the situation illustrates the need for clearer criteria governing which documents belong inside or outside the IFPP, and how work outside the IFPP that could affect the framework should be coordinated. These issues will also be raised in the context of the G-initiative and the Due Process revision.</p>
<p>The next INTOSAI Strategic Development plan</p>		
<p>INTOSAI Strategic Development plan 2029-2033</p>	<p>Information</p>	<p>FIPP is responsible for producing the draft for the next SDP. Although the process for the next SDP is not due to start until this autumn the Chair held a presentation to briefly outline the FIPPs responsibilities and outline the previous SDP process.</p> <p>The discussions included how the SDP should reflect the Goal committee's working plans, or projects in an exploratory phase. It might be helpful to see all projects in one plan, and this could be useful from a communication and transparency point of view, as the SDP is well communicated. However, when considering a broader scope for the SDP it is important that FIPP ensures that there is no redundancy in the plan.</p> <p>FIPP will discuss and prepare for the next SDP in future meetings.</p>

Information from FIPP Chair		
Information from the FIPP Vice chair	Information	<p>FIPP is planning to report on several governance issues to the PSC Steering Committee:</p> <ul style="list-style-type: none"> - Turnover: the current Terms of Reference, do not address the eventuality where a member leaves unexpectedly mid-year. The Vice chair will prepare a paper outlining a suggested process for this, taking into consideration PSC’s work on establishing a pool of candidates to address unexpected vacancies. - Documents outside the IFPP that may affect pronouncements within the framework. This issue has arisen in recent discussions and should be explored to determine the need for a process as to how such documents should be handled. - Safeguards for involvement in the SDP initiatives work. There is a need for safeguards to ensure that LOs maintain their role without becoming operationally involved in the initiative’s work. It was agreed that this could be addressed in the ongoing work on revising the Working Procedures. - Exposure of SDP initiative deliverables, whether and at what point deliverables from the SDP initiatives should be exposed to the INTOSAI community. It was agreed that this should await until FIPP receives the first deliverable. - Knowledge retention: it was proposed that rules for knowledge retention should differentiate between regular members and the Chair and Vice Chair to ensure continuity. Furthermore, there should be determined a minimum quota of members present during the development of an SDP who stay on to see the SDP realised to ensure the plan is implemented as originally intended. - The current Chair will complete her term at the end of 2026, and with her, the current secretariat will leave. It is important to agree on a process for knowledge retention after 2027 including arrangements for maintaining and updating the FIPP website.
Information from PSC Secretariat		
Information from the PSC Secretariat	Information	<p>Alan Findlay informed of upcoming PSC events as follows:</p> <ul style="list-style-type: none"> ○ The PSC Steering committee will have a virtual meeting in January ○ The PSC will shortly send an email with information about the revision of the IFPP Due Process <ul style="list-style-type: none"> ▪ There will be a first meeting in December to set a broad outline of the project ▪ The work itself will start in January ○ FAAS next online meeting will be January 20th ○ PAS meeting will take place in Budapest in March 23-24th ○ PSC will hold an in-person meeting in Beijing in April 23-24th

Concluding the meeting		
FIPP member departure	Information	<p>This was the last meeting for Josephine Mukomba, one of the first FIPP members, she started in 2015, before the formal establishment of the FORUM in 2016. She was asked to share her experiences from 10 years in FIPP.</p> <p>Main points included:</p> <ul style="list-style-type: none"> - Challenges retaining members. Members often left FIPP after short periods because of changes to their duties. - The issue of knowledge retention, and the need for changing policies to enable this. In particular, it might be wise to consider whether members, could continue in FIPP even when they no longer are attached to a SAI, as members do not necessarily represent their SAI as FIPP members. - FIPP members are given a lot of work, which cannot necessarily be done within working hours, as there is so much to read. - The value of discussions with FIPP members, because of their determination to reach the best possible outcome.
Summary of key decisions in the minutes	FIPP Chair	<p>The LOs from the A, T, I and G initiatives will receive the secretariat's notes from the discussions in Pretoria. It is important that the conclusions from the meeting is communicated to the projects.</p> <p>After the workshop on Working together in the FIPP, a group consisting of Tiago Costa, Faizy Mansoury, and Jari Sanaskoski have been established to draft changes to the FIPP working procedures. The group will receive the secretariat's notes from the session to assist them in their work.</p> <p>The revision of the IFPP Due process: the Chair Åse Kristin Hemsén and Tiago Costa will be the representatives from FIPP.</p> <p>Next in person meeting:</p> <ul style="list-style-type: none"> - The Court of Accounts of Tunis invites FIPP to hold its next in-person meeting in Tunis in May/June 2026. - Potentially FIPP will need a host for an in-person meeting in Nov/dec 2026

Annex 1 – Participants of the FIPP meeting

<u>21 October 2025</u>	<u>23 October 2025</u>	<u>4 December 2025</u>	<u>5 December 2025</u>
<p><u>FIPP members present at the meeting</u> Åse-Kristin Hemsen (Chair) Mahmood Mahmood (Vice-Chair) Aicha Benbelhassen Archana Shirsat Chandra Bhandari Faizy Mansoury Hilal Huseynov Jared Nyasani Jane Meade Jari Sanaskoski Josephine Mukomba Kristen Kociolek (from 13:30) Monica Rajamanohar Tiago Costa</p> <p><u>FIPP members absent at the meeting</u> Gerhard Ross</p> <p><u>FIPP Technical Assistants</u> Tove Myklebust Lise M. Styrk Hansen Marita Salgrave</p> <p><u>PSC Observers</u> Alan Findlay Leonardo Naves Sousa Michel Cohen</p> <p><u>INTOSAI Secr</u> Andrea Loevenberger</p> <p><u>KSC Observers</u> Shefali Andaleeb Nilesh Patil</p> <p><u>CBC Observers</u> Peter Rosted Keatlegile Ndimande Cobus Bothes</p> <p><u>SDP project leads (from 12h)</u> I-Initiative: Emmacualate Chepkwony T-initiative: Abrar Alsaegh</p>	<p><u>FIPP members present at the meeting</u> Åse-Kristin Hemsen (Chair) Mahmood Mahmood (Vice-Chair) Aicha Benbelhassen Archana Shirsat Chandra Bhandari Faizy Mansoury Hilal Huseynov Jared Nyasani Jane Meade Jari Sanaskoski Josephine Mukomba Kristen Kociolek (from 13:30) Monica Rajamanohar Tiago Costa</p> <p><u>FIPP members absent at the meeting</u> Gerhard Ross</p> <p><u>FIPP Technical Assistants</u> Tove Myklebust Lise M. Styrk Hansen Marita Salgrave</p> <p><u>PSC Observers</u> Alan Findlay Leonardo Naves Sousa Michel Cohen</p> <p><u>INTOSAI Secr</u> Andrea Loevenberger</p> <p><u>KSC Observers</u> Shefali Andaleeb Nilesh Patil</p> <p><u>CBC Observers</u> Peter Rosted Keatlegile Ndimande Cobus Bothes</p> <p><u>FAAS</u> Steve Mcclenaghan Eleonora Cereceda Nassirova</p>	<p><u>FIPP members present at the meeting</u> Åse-Kristin Hemsen (Chair) Mahmood Mahmood (Vice-Chair) Aicha Benbelhassen Chandra Bhandari Faizy Mansoury Hilal Huseynov Jared Nyasani Jane Meade Jari Sanaskoski Josephine Mukomba Kristen Kociolek (from 13:30) Monica Rajamanohar Tiago Costa</p> <p><u>FIPP members absent at the meeting</u> Gerhard Ross Archana Shirsat</p> <p><u>FIPP Technical Assistants</u> Tove Myklebust Lise M. Styrk Hansen Marita Salgrave</p> <p><u>PSC Observers</u> Alan Findlay Leonardo Naves Sousa Michel Cohen</p> <p><u>INTOSAI Secr</u> Andrea Loevenberger</p> <p><u>KSC Observers</u> Shefali Andaleeb Nilesh Patil</p> <p><u>CBC Observers</u> Peter Rosted Keatlegile Ndimande Cobus Bothes</p>	<p><u>FIPP members present at the meeting</u> Åse-Kristin Hemsen (Chair) Mahmood Mahmood (Vice-Chair) Aicha Benbelhassen Archana Shirsat Chandra Bhandari Faizy Mansoury Hilal Huseynov Jared Nyasani Jane Meade Jari Sanaskoski Josephine Mukomba Kristen Kociolek (from 13:30) Monica Rajamanohar Tiago Costa</p> <p><u>FIPP members absent at the meeting</u> Gerhard Ross</p> <p><u>FIPP Technical Assistants</u> Tove Myklebust Lise M. Styrk Hansen Marita Salgrave</p> <p><u>PSC Observers</u> Alan Findlay Leonardo Naves Sousa Michel Cohen</p> <p><u>INTOSAI Secr</u> Andrea Loevenberger</p> <p><u>KSC Observers</u> Shefali Andaleeb Nilesh Patil</p> <p><u>CBC Observers</u> Peter Rosted Keatlegile Ndimande Cobus Bothes</p>

P-Initiative: Keatlegile Ndimande Cobus Bother G-initiative: Nilesch Patil A-initiative: Spyridon Pilos			
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